



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

DEC 20 2007

Re: 40 First Street, Seymour, CT 06483
Project Number:
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you, _____ i for meeting with me in Washington on October 26, 2007, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of 40 First Street is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 5, 6, and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on August 16, 2007, by Technical Preservation Services (TPS) is hereby affirmed.

Constructed ca. 1870 as a wood frame building, 40 First Street was moved to its current location, repositioned, and raised a floor around 1917. The building served as a residence until 1961; subsequently it was used as storage for a neighboring furniture shop. The property was certified as contributing to the Downtown Seymour Historic District on November 7, 2005. This "certified historic structure" was found by TPS not to meet Standards 2, 5, 6, and 9 owing to the significant changes to the exterior and interior and the loss of historic fabric.

Regarding the exterior, the new roof, replacement of almost all historic siding and trim, and the total replacement of existing windows and doors resulted in the near total removal of all exterior historic fabric. On the interior, the reorganization of the plan resulted in the total loss of historic finishes and fabric consisting of the historic plaster and trim, the historic stair from the 2nd to 3rd floor, and all doors. The result is a completely new interior with no remaining historic fabric. I acknowledge that the building was in a deteriorated state, however, I believe that much of the historic fabric lost in the rehabilitation could have been retained, whether repaired, or removed and reused. Accordingly, I concur with the TPS decision that these changes significantly alter the historic character of the building and as a result the project does not meet Standards 2, 5, and 6. Standard 2 states, "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 5 states, "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.*" Standard 6 states, "*Deteriorated historic features shall be repaired rather than replaced. Where the*

severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."

I also note the addition of a stair and elevator tower that connects the building with its neighbor, 14-16 Bank Street. The addition is a three-story connector that towers over the historic building. The roofline competes with the historic building and although the addition is painted a different color, the use of the same materials and windows as the historic building creates a false sense of historic development. The addition of this new tower significantly changes the scale and massing of the historic building and is not sufficiently differentiated from it, causing it to violate Standard 9 which states, "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*"

At the appeal meeting you stressed the importance of revitalizing the historic downtowns of small cities. I do not doubt that the project will help the economic development of Seymour. Department of the Interior regulations require me to first consider the impact of the work on the building itself, "In situations involving the rehabilitation of a certified historic structure in a historic district, the Secretary will review the rehabilitation project first as it affects the certified historic structure and second as it affects the district and makes a certification decision accordingly (36 CFR 67.6)." In this case, I find that the extensive changes to the floor plan and near total replacement of historic materials overwhelm any beneficial effect of the project on the district.

Unfortunately, since this work is now complete and the historic fabric is lost, I see no practicable way of modifying the project to conform with the Secretary of the Interior's Standards. Both the instructions accompanying the historic preservation certification application and Department of Interior regulations governing the program advise owners to apply before starting project work. The regulations state: "*Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work.*" While owners are free to apply after starting work, "*Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk (36 CFR 67.6).*"

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO- CT
IRS